

WAR PAWS LIMITED

Charity Registration Number 1168239
Company Registration Number 08698305 (England & Wales)

WAR PAWS LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS (UNAUDITED)
FINANCIAL YEAR ENDED 30 JUNE 2023

WAR PAWS LIMITED

LEGAL & ADMINISTRATIVE INFORMATION

Trustees	Mr D C Matthews Dr H Svinos Ms S Baldwin
Charity Number	1168239
Company Number	08698305
Correspondence Address	War Paws PO Box 7344 Wednesbury WS10 1DX
Registered Address	54 Queens Drive Llantwit Fadre Pontypridd CF38 2NU
Accountant/Independent Auditor	Simon Flynn

WAR PAWS LIMITED

A word from the Trustees

Welcome to the War Paws Trustees Report for year ended 30 June 2023. This year continued to be as active as previous years have been and once again we have seen exponential growth of the charity in terms of the amount of animals now in our care.

Whilst we saw increases in the amount of animals we care for we also saw reductions in general donations and huge price increases across the board but none the less we have managed to reach the end of another year that has made an incredible difference to animals affected by war and civil conflict. The cost of living crisis has affected every person and every charitable organisation in the world but we hope to see improvement in the coming year.

This year has seen us obtain NGO (non governmental organisation) status in the Kurdish Region of Iraq which has increased awareness about our projects in Iraq but to date we have not been able to generate income by donations in Iraq beyond infrequent one off donations from kind donors who have visited us at the shelter.

As always, our volunteer and supporter network has continued to walk with us on our incredible journey and we remain indebted to them for their unrelenting support of the mission.

In the coming year we hope to see further growth of the charity not just in terms of donations but also in the impact we are able to have on the free roaming cat and dog populations in Iraq and also to rehome the Ukrainian dogs that we assumed responsibility for following the unexpected death of our rescue partner on the project in June 2022.

Thank you for your continued support of our sometimes-difficult mission.

Mission Statement

War Paws mission is to advance animal welfare by relieving the pain and suffering of all animals, particularly in hostile environments and areas of civil conflict, but not limited to the provision of veterinary care and treatment. To educate and advise the public of the benefits of advancement of animal health and welfare. To prevent cruelty and abuse of animals. To protect animals (whether endangered or not) on an international level particularly in hostile environments and areas of civil conflict

Trustee Statement

All trustees have read and understood the Charity Commission guidance with regards to public benefit and all work/projects carried out have been done in accordance with providing public benefit.

Grant Making

War Paws has continued to provide small, infrequent grants to organisations in both Ukraine and Afghanistan. Grants are subject to available funding and recipients are required to provide a full written report at the end of each grant period providing evidence of grant funding being spent on its intended purpose.

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Objectives & Activities

Several projects have been undertaken during this year with all objectives being met.

Volunteers & Supporters

As with previous years our volunteers & supporters have been an integral part of the success of our mission. We recognise that the unwavering support and efforts of our volunteers and supporters is the mortar that holds the bricks together and that without them our mission would be next to impossible.

We have been able to host several volunteers at the shelter in Romania during this year as well as hosting several veterinary professionals at the shelter in Iraq but as yet we have not been able to open up our volunteer program on a wider basis in Iraq due to logistical issues.

Iraq Shelter Project

The Iraq shelter project continues to be our prominent area of operations and in this year we have seen the numbers of animals we care for at the shelter increase to in excess of 700 dogs. We were able to undertake several trips to the shelter throughout the year and on each visit we saw encouraging improvement in terms of living conditions and the health and welfare of the dogs.

September 2022 saw Dr Raouf move on from the shelter clinic to start his own veterinary business, whilst we were incredibly sad to see him leave we are thrilled that we were able to provide him with the solid foundations he needed to become successful in his venture. Following Dr Raouf's departure, Dr Ali joined our clinic team and commenced his training under the watchful eye of Dr Majd who has been with us since 2020. Dr Ali progressed very quickly and has shown he has a real talent in his field, he shows unrivalled empathy for the animals and has progressed with his training very rapidly.



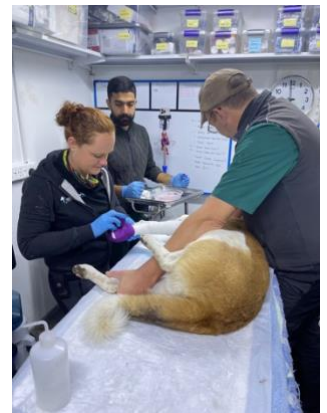
In January 2023 we welcomed our first vet assistant to the clinic, Shamus had moved from the USA to Erbil and he spent time volunteering with us at the shelter and quickly made us realise we could not do without him. Shamus, alongside Dr's Majd and Ali works tirelessly to ensure that every single one of the dogs we are caring for gets gold standard treatment. During this year our TNVR program in the local area of the shelter has continued and many hundreds of dogs have passed through the clinic and now live happy healthy lives and are not producing hundreds of puppies. That said, the shelter driveway has continued to be a dumping ground for mothers and their pups and it is not unusual for us to be caring for 50+ puppies with their mothers at any given time.

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January 2023 also saw us being fortunate to receive grant funding from Fondation Brigitte Bardot that enabled us to build a completely new onsite veterinary clinic at the shelter, our original clinic had long outlived expectation and was becoming financially unviable to repair. Our amazing new clinic comprises of a general clinic room, separate surgical suite and a recovery unit. The difference this has made is beyond words, we have been able to spay/neuter more dogs and deal with some very complex cases thanks to our new clinic.



In the last 12 months we have been incredibly grateful to receive visits from volunteer vets Dr Ross Neethling, Dr Meg Oakeley, Dr Tom Rammerstorfer and Dr Gemma Campling, each one of them brought new experiences for our own vets. Not forgetting the amazing Dr Louise Harvey and Dr Alasdair Hotston Moore who have been there to assist our vets remotely with some very tricky cases throughout the year.



Our Country Manager, Oriana has continued to blossom. Oriana has brought the shelter forward more than we could ever have hoped for. Thanks to her endless drive and passion to make a difference we were able to provide more shading to help protect the dogs from the unyielding sun, and start building concrete swimming pools for the dogs that live in our driveway so they have the same access to cool fresh water during the summer months that the dogs have inside the shelter. The dogs have never been happier and more well cared for than they are under Oriana's watchful eye.



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Our goals for the coming year are to continue with the 'concrete pool' project to provide cool, fresh water for any dogs around the shelter, we hope to build more shaded areas both inside and outside of the shelter and to continue and expand our TNVR efforts in the local area. We are aiming to increase local awareness of our mission and in turn encourage more local participation both by way of volunteers and donations in country.

Iraq Donkey Sanctuary Project

Our donkey sanctuary remains small and is home to 7 beautiful donkeys. The donkeys love their sanctuary and they want for nothing, they spend their days out in the pastures and at night they come back inside to their stable block. Food costs for the donkeys have increased significantly in this year but with careful management of the budget we have been able to maintain a good diet for them.



Our lovely female donkey, Hot Chocolate developed Sarcoid Tumours on 2 of her legs in September 2022 and thanks the truly brilliant Dr Derek Knottenbelt of Equine Medical Solutions and a wonderful ointment called AW5! Dr Knottenbelt was beyond helpful in consulting with us remotely and working with our vets to ensure that the treatment was carried out to the letter. We were astonished to see that in just a little over 4 weeks Hot Chocolates sarcoids had resolved completely and she remains free of them. To the best of our knowledge Hot Chocolate is the first donkey ever treated with the AW5 protocol in Iraq.



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In December 2022 we were fortunate to have visiting vets Dr Tom Rammerstorfer & Dr Gemma Campling who both have extensive equine experience join us at the sanctuary. They came in specifically to train our own vets on humane castration methods for male donkeys and during their week long trip we were able to castrate Mortimer, Bell and also a horse called Atlas. The 'in the field' surgeries went well, and the Morty, Bell & Atlas were all back to normal the very next day. This trip was a fantastic opportunity not just for our own resident vets but also for several local vets who attended to learn about the castration procedures and also a local horse club that the vets visited and provided advice for.



Sadly, in March 2023 our old boy Mortimer got sick with colic, his diet was adjusted and initially he made a good recovery but sadly a few weeks later he once again got colic and this time we had no other choice but to let him go to sleep humanely.

We will continue to manage our donkey sanctuary but at this stage there are no plans to expand the sanctuary itself, but we do hope the in the future we will be able to secure enough funding to be able to provide a program for local donkey/equine owners that will teach them better husbandry practices.

Ukraine/Romania Project

Throughout the summer and into autumn of 2022 work construction/improvements were continued at the shelter in Romania that had become home to the 99 dogs were assumed responsibility for following the unexpected death of our rescue partner in June 2022. Throughout the summer we were able to host several volunteers at the shelter who all helped with socialisation of the dogs and helped with the normal daily cleaning and chores that needed to be done.

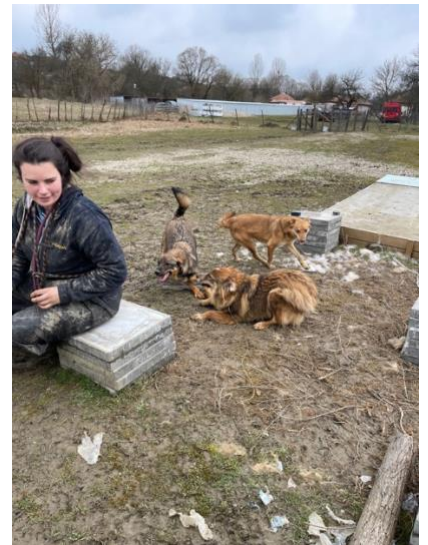


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The summer months were incredibly busy ensuring that every dog received full vaccinations, blood tests for tick borne diseases and Heartworm, B Canis and FAVN testing and every dog was scheduled for spay/neuter. The temporary ban that had been in place banning the import of dogs from Ukraine, Romania and some other countries endured longer than anticipated meaning that our plans to have all the dogs moved to new homes in the UK before the winter months came did not come to fruition.

Fortunately, one of our UK volunteers, Bryony, was able to move to Romania for 3 months in October 2022 and set to work on ensuring the kennels were made winter ready and the socialisation and training of the dogs and the shelter staff was continued when the flow of volunteers slowed down.



The ban was lifted at the end of October 2022 but a global rehoming crisis had started by this time and we knew that we would not be able to get all of the dogs out before the winter months came. That said, we were able to send some of the dogs to Sweden, Poland, The Netherlands and Denmark to new homes but most of the dogs remain in Romania.



Bryony left Romania at the end of December 2022, the dogs were all happy and healthy and the shelter staff were well trained, we thought everything would run smoothly whilst we applied for Bryony to get a long term visa but we were wrong. Sadly within a few weeks of Bryony leaving Romania conditions at the shelter started to go downhill. In February 2023 we visited again and found that many of the dogs had lost a considerable amount of weight, the shelter owner had removed our staff and the dogs were not being cared for to a standard we were happy with so we made the decision to terminate our contract with the shelter and move the dogs to another shelter.

The dogs were moved to a another shelter in March 2023 and started to gain weight and were much happier and we were finally able to start looking for homes for the dogs in the UK but the global rehoming

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crisis had taken hold and whilst we have found homes for a few of the dogs progress is very slow so we anticipate that most of the dogs will remain in Romania for a considerable period of time.

Fundraising has slowed down considerably for the Ukrainian dogs but we are fortunate enough to have had a reserve of restricted funding specifically for these dogs to ensure their ongoing care.

We will continue to provide for the remaining Ukrainian dogs at the shelter in Romania and will continue our efforts to rehome as many as possible before the winter comes around again.

Statement of Trustees' Responsibilities

The trustees, who are also the directors of War Paws Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.

Signed.....*Sally Baldwin*.....
Ms Sally Baldwin – Trustee

Date.....28 March 2024.....

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Independent Examiner's Report to the Trustees of War Paws Limited

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2023

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr S R Flynn FCCA

**20 Cedar Close
Banbury
Oxfordshire
OX16 9HE**

Date: 22/03/2024

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30TH JUNE 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Funds
Income & Endowments from:					
Donations and Legacies	3	202,246	47,004	249,250	1,473,761
Charitable Activities		0	0	0	0
Other trading activities	4	7,315	0	7,315	16,696
Investments	5	349	0	349	97
Separate material item of income		0	0	0	0
Other	6	8,115	0	8,115	0
Total		218,025	47,004	265,029	1,490,554
Expenditure on:					
Raising Funds		0	0	0	0
Charitable Activities	7	331,105	128,034	459,139	1,250,725
Separate material item of expense	8	2,796	1,360	4,156	0
Other	9	9,308	0	9,308	8,710
Total		343,209	129,394	472,603	1,259,435
Net Income / Expenditure		(125,184)	(82,390)	(207,574)	231,119
Extraordinary items		0	0	0	0
Transfers between funds		0	0	0	0
		(125,184)	(82,390)	(207,574)	231,119
Reconciliation of funds					
Total Funds brought forward at 1st July 2022		155,228	117,390	272,618	
Total Funds carried forward at 30th June 2023		30,044	35,000	65,044	

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BALANCE SHEET

AS AT 30th JUNE 2023

Charities Commission Balance Sheet as at 30/06/2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Funds
Fixed Assets					
Tangible Assets	13	10,000	0	10,000	15,000
Intangible Assets		0	0	0	0
Investments		0	0	0	0
Total		10,000	0	10,000	15,000
Current Assets					
Stock	14	4,178	0	4,178	1,063
Debtors	15	9,854	0	9,854	30,898
Investments		0	0	0	0
Cash		16,511	35,000	51,511	241,456
Total		30,543	35,000	65,543	273,417
Creditors: Amounts falling due within 1 year	16	5,500	0	5,500	3,800
Net Current Assets		25,043	35,000	60,043	269,617
Total Assets less current liabilities		35,043	35,000	70,043	284,617
Creditors: Amounts falling due after 1 year	17	5,000	0	5,000	12,000
Total Net Assets		30,043	35,000	65,043	272,617
Funds of the Charity					
Restricted Funds		0	35,000	35,000	117,391
Unrestricted Funds		30,043	0	30,043	155,227
		30,043	35,000	65,043	272,617

	Signature	Print Name	Date
Signed by one or two trustees on behalf of all trustees	<i>Sally Baldwin</i>	Sally Baldwin	28/03/24

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

Accounting Policies

1.1 Charity Information

War Paws Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 54 Queens Drive, Crown Hill, Llantwit Fardre, Pontypridd, CF38 2NU.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33% Straight line
Motor vehicles	20% Straight line

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

3 Donations & Legacies

	Unrestricted	Restricted	Total	2022
Donations	184,246	520	184,766	567,797
Grants				
General	18,000	-	18,000	15,674
Afghanistan	-	-	-	781,646
Ukraine	-	15,000	15,000	108,644
Iraq	-	31,484	31,484	-
	18,000	46,484	64,484	905,964
Total	202,246	47,004	249,250	1,473,761

4 Other Trading Activities

	2023	2022
Fundraising Income	5,226	12,326
Merchandise Sales	2,089	4,369
	7,315	16,695

5 Investments

	2023	2022
Interest Received	349	97

6 Other

	2023	2022
Revaluation of Stock	3,115	-
Income on Gifted Van	5,000	-
	8,115	-

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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2023

7 Charitable Activities

Shelter Project Costs	Unrestricted	Restricted	Total	2022
Iraq	178,888	-	178,888	-
Ukraine		52,941	52,941	118,756
General	29,679		29,679	150,796
Romaina		8,415	8,415	
Afghanistan	-	-	-	871,191
Total	208,567	61,356	269,923	1,140,744
Vet Clinic Costs	21,120	35,910	57,030	32,812
Rescue Costs	16,255	18,830	35,085	31,031
UK Salaries & Wages	30,716	-	30,716	15,723
Travel and Accommodation	20,117	8,927	29,044	8,110
Office / General Expenses	9,138	607	9,745	5,090
Audit & Accountancy	6,728	-	6,728	1,145
Vehicle Costs	4,223	1,746	5,969	-
Bank Charges	4,500	520	5,020	9,949
Merchandise Costs	3,164	-	3,164	1,248
General Insurance	2,093	-	2,093	2,460
Legal Fees	1,847	-	1,847	-
Printing Postage & Stationary	1,226	-	1,226	1,394
Subsistence Costs	940	139	1,079	438
IT Costs	471	-	471	582
	331,104	128,035	459,139	1,250,725

8 Separate Material Item of Expense

	2023	2022
Grants Given	4,156	0

NOTES TO THE FINANCIAL STATEMENTS (continued)*FOR THE YEAR ENDED 30 JUNE 2023*

9 Other Expenses

	2023	2022
Foreign Exchange Loss	4,308	839
Depreciation Charge	5,000	7,582
Interest Paid		289
	 9,308 	8,710

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year

11 Employees

The average monthly number of employees during the year was:

2023	2022
<u>1</u>	<u>1</u>

12 Employment Costs

	2023	2022
UK Salaries & Wages	<u>30,716</u>	<u>15,723</u>

There were no employees whose annual remuneration was more than £60,000

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

13 Tangible Fixed Assets

	Motor Vehicles
Cost at 1st July 2022	15,000
Additions	-
Cost at 30th June 2023	15,000
Accumulated Depreciation at 1st July 2022	0
Depreciation charge	5,000
Accumulated Depreciation at 30th June 2023	5,000
Carrying Amount at 1st July 2022	15,000
Carrying Amount at 30th June 2023	10,000

14 Stock

	2023	2022
Finished Goods and Goods for resale	4,178	1,063

15 Debtors

	2023	2022
Amounts falling due within 1 year. Gift Aid recoverable	9,854	30,898

16 Creditors: Amounts falling due within 1 year

	2023	2022
Government Grants	5,000	3,000
Expense Accruals	500	800
	5,500	3,800

17 Creditors: Amounts falling due after more than 1 year

	2023	2022
Government Grants	5,000	12,000
	5,000	12,000

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

18 Analysis of net assets between funds

	Unrestricted 2023	Restricted 2023	Total 2023	Unrestricted 2022	Restricted 2022	Total 2022
<i>Fund Balances at 30th June represented by:</i>						
Tangible Fixed Assets	10,000	0	10,000	15,000		15,000
Current Assets/(Liabilities)	25,043	35,000	60,043	152,227	117,391	269,617
Long Term Liabilities	(5,000)	0	(5,000)	(12,000)	0	(12,000)
	30,043	35,000	65,043	155,227	117,391	272,617

19 Related Party Transactions

There were no disclosable related party transactions during the year (2022 none)
